

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

NOTICE REMOVING CASES FROM SEPTEMBER 01-15, 2014 PREHEARING GENERAL
CALL

NOTICE PLACING CASES ON OCTOBER 01-15, 2014 PREHEARING GENERAL CALL

The Tribunal, having given due consideration to the files in cases listed below, finds that the Tribunal entered an Order on 3/14/2014 placing the listed cases on the SEPTEMBER 01-15, 2014 Prehearing General Call. The Tribunal erred, however, in the placement of these cases on that Prehearing General Call, as an attorney or authorized representative in those cases appears on behalf of a party in at least 25 other cases also placed on that Prehearing General Call. In that regard, the Tribunal's January 21, 2014 GovDelivery provided, in pertinent part:

In the past, the Tribunal has placed appeals on prehearing general calls based solely on the date the appeals were filed (earliest first). This has, however, caused problems relating to the scheduling of attorneys and authorized representatives and their preparation of multiple valuation disclosures for a single prehearing general call, as many attorneys and authorized representatives file multiple appeals on the same day. To avoid these problems, the Tribunal will be limiting the number of appeals placed on a prehearing general that are filed by any law firm or authorized representative. Given the number of appeals currently being placed on a prehearing general call that limit will be 25 cases.

As such, the cases are REMOVED from that Prehearing General Call and PLACED on the two-week Prehearing General Call commencing October 1, 2014. The prehearing conferences **will** be conducted in the Tribunal's office at 611 W. Ottawa Street, Lansing, Michigan, **unless** otherwise notified. Parties **will** be notified **at least** one week before they are scheduled to appear.

Parties **are required** to submit a valuation disclosure or written notification that **no** valuation disclosure is required by the dates indicated herein. A "valuation disclosure" is defined as documentary or other tangible evidence in a property tax proceeding that a party relies upon in support of the party's contention as to the true cash value of the subject property or any portion thereof and contains the party's value conclusion and data, valuation methodology, analysis or reasoning, as provided by TTR 237.

IT IS SO ORDERED.

IT IS FURTHER ORDERED that the parties **shall**:

- a. If **no** valuation disclosure is required, **notify** the Tribunal and the opposing parties in writing **within 21 days** of entry of this Order that **no** valuation disclosure is being filed.

The notice **shall** indicate the reason or reasons why **no** valuation disclosure is required (i.e., exemption claim, etc.).

- b. If a valuation disclosure is required, **file and exchange** their valuation disclosures by 8/1/2014. Valuation disclosures will **not** be admitted into evidence **unless** disclosed and furnished in accordance with this Order (even though admissible) **except** upon a finding of good cause by the Tribunal.

IT IS FURTHER ORDERED that the parties **shall** file and exchange their Prehearing Statements by 8/1/2014. Witnesses will **not** be allowed to testify **unless** disclosed in the Prehearing Statement and the Prehearing Statement is furnished in accordance with this Order **except** upon a finding of good cause by the Tribunal. Failure to file the Prehearing Statement **will** result in holding a party or parties in default, as provided by TTR 237.

IT IS FURTHER ORDERED that "Pre-Valuation Disclosure" discovery is **CLOSED** on 8/1/2014, which means **all** discovery has been requested, **all** motions to compel have been filed **and** resolved, **and** **all** requested **or** ordered discovery has been exchanged **by that date**. Discovery relative to the valuation disclosure prepared for purposes of litigating this case or the valuation expert that prepared that valuation disclosure is **not** permitted during "Pre-Valuation Disclosure" discovery.

IT IS FURTHER ORDERED that "Post-Valuation Disclosure" discovery is **CLOSED** on 10/1/2014, which means **all** discovery has been requested, **all** motions to compel have been filed **and** resolved, **and** **all** requested **or** ordered discovery has been exchanged by that date. "Post-Valuation Disclosure" discovery is **limited** to the opposing party's valuation disclosure, the opposing party's valuation expert, and the witnesses identified on the opposing party's Prehearing Statement.

IT IS FURTHER ORDERED that a case listed on this call that is **not** scheduled for a date certain Prehearing Conference during the time frame indicated above **may** be scheduled for a date certain Prehearing Conference at any time subsequent to the completion date for this Prehearing General Call. Parties **will**, however, be notified in writing **approximately one week** before they are scheduled to appear.

Persons with disabilities requiring special accommodations for a scheduled Prehearing Conference or hearing **must** contact the Tribunal **at least forty-five (45) days** in advance of the scheduled Prehearing Conference or hearing by calling the telephone number listed on the Tribunal's web site at www.michigan.gov/taxtrib or sending an email to taxtrib@michigan.gov to request any needed accommodation.

Entered: 3/21/2014

By: 

CASES ON THE OCTOBER 01-15, 2014 PREHEARING GENERAL CALL:

CASE NUMBER:

CASE TITLE:

0451741	CVS #5610-01	Township of Grand Rapids
0451742	CVS #8156-02	Township of Shelby
0451743	CVS #8034-02	City of Southfield
0451744	CVS #8075-02	City of Garden City
0451745	CVS #8052-04	City of Harper Woods
0451746	CVS #1150-01	City of Royal Oak
0451747	CVS #8009-02	City of Northville
0451748	CVS #8071-02	Township of Orion
0451749	CVS #8152-01	City of Dearborn
0451750	CVS #8174-02	City of Clawson
0451752	CVS #8077-02 & 03	Township of Plymouth
0451753	CVS #8270-01	City of Detroit
0451754	CVS #8068-01	City of Royal Oak
0451755	CVS #0028-01	City of Milan
0451756	CVS #1748-01	Township of Lyon
0451757	CVS #8246-01	City of St Clair
0451758	CVS #0103-01	Township of Northville
0451760	CVS #8219-01	City of Lansing
0451761	CVS #8192-01	City of Pontiac
0451763	CVS #8066-02	City of South Lyon
0451765	CVS #8140-01	City of Novi
0451766	CVS #8004-02	Township of Village of Milford
0451767	CVS #8010-02 & 03	City of Westland
0451768	CVS #8304-01	Township of Lyon